Subject: FINANCIAL ASSISTANCE REPORTING

5-80-00 PURPOSE AND APPLICABILITY

This chapter has a three-fold purpose:

"   To describe the DHHS Financial Assistance Reporting System
      (FARS) to provide needed financial data for management purposes,

"   To provide information and instruction for implementing the
      requirements of the Consolidated Federal Funds Report Act of
      1982, and

"   To provide information and instruction for carrying out the
      requirements of OMB memo of April 8, 1980 which established the
      Federal Assistance Award Data System (FAADS).

5-80-10   BACKGROUND

The FARS system is for the purpose of gathering financial data
concerning the Department's programs in order to report obligations
geographically and to compile data by program. All data are related
to the recipient of the financial assistance, and geographically to
the levels of state, county, city and congressional district. These
data, input quarterly, are the basis for quarterly "Financial
Assistance Reports" which are distributed to the regional offices,
DHHS management, interested units of the Department, State and local
government offices, and other selected groups outside the Department,
including the Congress.

5-80-20   REPORTING REQUIREMENTS

The requirements for reporting discussed in this chapter come from three sources:

A.   Consolidated Federal Funds Report Act of 1982.

    1.   Requires reporting of total Federal outlays (defined as "obligations") by geographic location (state, county, and incorporated cities) separately for various categories of outlays.

    2.   Requires reporting by appropriation or fund and on a "financial assistance" program basis, by geography.

    3.   Requires reconciliation of reported obligation data with total obligation data shown on Report on Budget Execution (SF 133).

    4.   Requires statistical geographical distribution of obligations where distribution by county and city is not readily available.

    5.   Requires "hard copy" reporting of the following information:

        a.   Appropriation Description - Form 176 (see Exhibit 5-80-A).

        b.   Program Data Definition - Form 178 (see Exhibit 5-80-B).

    6.   Requires the Director of the Office of Management and Budget to prepare an annual report consolidating the available data on the geographic distribution of Federal funds utilizing the FAADS

B.   FAADS.

    1.   FAADS is an OMB initiative in response to the Federal Program Information Act of 1977 (P.L. 95-220) and the Consolidated Federal Funds Report (CFFR) Act of 1982 (P.L. 97-326).

    2.   FAADS is a computer-based, central collection of selected, uniform information on federal financial assistance award transactions. Typical information includes the name and location of the recipient, amount of federal funding (generally on an obligation basis), project description, and the federal program under which funding has been awarded. These data provide an action-by-action record of

federal funds going to a particular recipient. Transfer
payments to individuals, as well as several other large
volume assistance programs, are summarized on a county
aggregate basis rather than reported on an action-by-
action basis.

3.   Data are submitted to OMB quarterly. These data are
      compiled on a government-wide basis by OMB and are
      furnished quarterly to State governments and the U.S.
      Congress through the Senate Committee on Rules and
      Administration/Technical Services and the House Committee
      on Administration/Information Systems staff for handling
      Member and Committee inquiries. FAADS is the source from
      which the annual Office of Management and Budget
      Consolidated Federal Funds Report is generated.

4.   This report contains current quarter data only, not
      cumulative as is FARS.

C.   FARS. This system incorporates all of the data required by the
      Consolidated Federal Funds Report Act of 1982 and FAADS. In
      addition, certain additional information is needed so that the
      output of the system will provide a workable basis for
      management analysis and internal departmental reporting. Data
      added b input or library lookup y are:

1.   Data identified with all cities.

2.   Name and code for recipients of "financial assistance"
      program awards.

3.   Congressional District Code.

4.   Identification of "within Federal Government"
      transactions.

5-80-30   RESPONSIBILITIES

Responsibilities under the combined CFFR Act of 1982 and FARS are
assigned to the following organizations:

D.   Office of the Deputy Assistant Secretary, Finance, Division of
      Financial Policy and Operations, Financial Operations Branch.

1.   Identify, with the assistance of the OPDIVs and the
      Regions obligations to the programs defined in the Catalog
      of Federal Domestic Assistance (CFDA) and to other
      programs and non-program categories. "Other programs" are
      those valid programs which are not listed in the CFDA.
      Construct a library of valid program and appropriation
      codes and publish an Appropriation/Program Library.

Program titles are assigned the CFDA three digit numeric codes. Non-program obligation titles are assigned code "000". Standardized program and non-program titles and codes will be uniformly used in the Departmental accounting systems and FARS.

2. Distribute copies of the Appropriation/Program Library to all OPDIVs and the Regions for their use in coding the input data.

3. Receive data from OPDIVs and the Regions. Edit, thru the automated computer system, incoming data transactions against departmental libraries, returning invalid transactions to submitting organizations for corrections.

4. Process all data input to the automated computer system and create and maintain the data base; generate (a) magnetic tapes in the format prescribed by the CFFR Act of 1982; and (b) output reports for FARS and FAADS.

5. Reconcile, on an appropriation basis, and where practical on a program basis, data reported to FARS and FAADS with the status of each appropriation as shown on the corresponding Report on Budget Execution (SF 133), and available budgetary tables and other schedules.

6. Using Form 177, Data Transmittal Information, transmit magnetic tapes; hard copy appropriation and "financial assistance program" data; and individual appropriation reconciliations to OMB each year.

7. Prepare the "DHHS Financial Assistance by Geographic Area" publication and distribute to OPDIVs/STAFFDIVs, Regions and other interested units of the Department, State, and local government offices and other selected groups.

8. Act as the Department's point of contact for inquiry, coordinating and expediting*of all matters pertaining to the reporting covered in this chapter.

9. Upon request arrange to provide copies of the libraries on magnetic tapes, and/or hard copy (i.e., DHHS Geographic Location Code File and CRS data base).

B.   <u>Heads of OPDIVs and the Deputy Assistant Secretary, Finance for
       the Office of the Secretary</u>.

       1.   Each head of an OPDIV/STAFFDIV and the Deputy Assistant
              Secretary, Finance should designate an official to
              coordinate the preparation of the forms and reports
              covered in this chapter. These forms and reports should be
              signed by the designated official. The name of the
              designated official should be forwarded in writing to the
              Director, Division of Financial Policy and Operations.

       2.   Prepare Form 176, and Form 178. These forms are submitted
              whenever a change occurs. The mailing address is in
              section 5-80-70.

              a.   <u>Complete Form 176, Appropriation Description</u> for all
                     appropriations and funds administered by the Depart-
                     ment. Indicate the 13.digit identification code,
                     defined in OMB Circular A-11, for appropriations and
                     funds administered by the OPDIVs. The reverse of the
                     form provides additional instructions.

              b.   <u>Form 178, Program Data Definition</u>.   Each OPDIV/
                     STAFFDIV administering financial assistance programs,
                     regardless of whether they are listed in the CFDA,
                     will review each program, groups of programs, or
                     parts of programs to determine the appropriate data
                     to be reported. Each OPDIV will prepare a Form 178
                     for each of the programs for which it is responsible.
                     Most of the information can be extracted from the
                     standard program descriptions and the titles and
                     codes in the CFDA. The remaining data are available
                     within the OPDIV. Non-program obligation titles are
                     assigned FARS code "000".

                     (1)   <u>Blocks 1, 2 and 3</u>. Self-explanatory.

                     (2)   <u>Block 4</u>. Indicate the 3 digit program identifi-
                            cation number. This code is created by using
                            the last 3 digits of the CFDA code assigned to
                            DHHS programs. Codes for programs transferred
                            in from other Federal Agencies will be assigned
                            by the Division of Financial Policy and
                            Operations.

                     (3)   Block 5. Indicate the 5 digit program
                            identification number as shown in the CFDA.

(4) Block 6. Indicate the type of assistance
     supplied by the program. In cases where a
     program may be identified to more than one type
     of assistance the most predominate type will be
     shown. The following describes each type of
     assistance:

     Formula Grants. Allocated funds to States or
     their subdivisions, in accordance with
     distribution formulas prescribed by law or
     administrative regulation, for activities of a
     continuing nature not confined to a specific
     project. Includes Block Grants which can be
     used for a variety of activities within a broad
     functional area.

     Project Grants. Obligations related to Federal
     Assistance for fixed or known periods, or
     specific projects without liability for damages
     for failure to perform. Project grants can
     include fellowships, scholarships, research
     grants, training grants, evaluation grants,
     planning grants, technical assistance grants,
     survey grants, construction grants, and
     unsolicited contractual agreements.

     All Other Grants. Grant actions that are not
     covered by Formula or Project grant classifica-
     tion. That is, all grants not reported under
     type of assistance codes 1 (Formula) or 2
     (Project) are to be reported under this type of
     assistance.

     Direct Payments with Unrestricted Use.
     Financial assistance from the Federal Government
     provided directly to beneficiaries who satisfy
     Federal eligibility requirements with no
     restrictions being imposed on the recipient as
     to how the money is spent. Included are
     payments under retirement, pension, and
     compensation programs.

     Direct Loans. Financial assistance provided
     through the lending of Federal monies for a
     specific period of time, with a reasonable
     expectation of repayment. Such loans may or may
     not require the payment of interest.

Insurance. Financial assistance provided to assure reimbursement for losses sustained under specific conditions. Coverage may be provided directly by the Federal Government or through private carriers and may or may not involve the payment of premiums.

Contractual Procurement. Obligations for payment of contracts solicited by the Federal Government for the procurement of goods and services directly benefitting the Federal Government.

Salaries and Expenses. Obligations for salaries & expenses of Federal employees & establishments.

Direct Payments for Specified Use. Financial assistance from the Federal Government provided directly to individuals, private firms, and other private institutions to encourage or subsidize a particular activity by conditioning the receipt of the assistance on a particular performance by the recipient. This does not include solicited contracts for the procurement of goods and services for the Federal Government.

Guaranteed/Insured Loans. Face value of loans or Federal contingent liability for loans for which the Federal Government makes an arrangement to indemnify a lender against part or all of any defaults by those responsible for repayment of loans. This type of assistance is also classified as "influence activity."

(5) Block 7. This field contains a one digit code to identify the single most significant purpose for which the obligation was made:

Type of Assistance	Code
Formula Grants	1
Project Grants	2
All Other Grants	3
Direct Payments with Unrestricted Use	4
Direct Loans	5
Insurance	6
Contractual Procurement	7
Salaries & Expenses	8
Direct Payments for Specified Use	9
Guaranteed/Insured Loans	0

       c.   Coordinate adjustment of programs and the establishment of new programs with the Division of Financial Policy and Operations. This should be accomplished prior to the input of data so the additional data can be added to the libraries. Input data which differ from the libraries will be returned to the appropriate organizations for research and correction. These corrections will be accomplished and returned within five (5) work days.

       d.   Distribute Forms 176 and 178 as follows:

Original and Copy -	Deputy Assistant Secretary, Finance, Division of Financial Policy and Operations.
Copy -	Retained by the Originating Office.

3.   Input data into the automated system in accordance with the instructions contained in paragraph 5-80-50.

4.   Prepare Statement of Reconciliation for each appropriation and fund included in each report as set forth in paragraph 5-80-60.

C.   <u>Regional Administrative Support Centers (RASC)</u>.

1.   The RASC is be responsible for recording in the Regional Accounting System (RAS) all program obligations and administrative expenses on a timely basis. From a timing standpoint all regional obligation transactions must be posted (and all outstanding obligation errors must be corrected) by the cut off day of the last month of the quarter. Adherence to this schedule will insure that the data are available within the time specified in paragraphs 5-80-60 and 5-80-70, and that this information will agree with that furnished to the OPDIVs.

2.   The RAS staff will act as the agent of the RASC in providing required data to the DHHS Financial Assistance Reporting System. These data will be provided by the RAS staff who will also schedule and balance the computer routines to produce the required magnetic tapes and report listings. On a quarterly basis the RAS staff will provide regional program obligations and administrative expenses data:

a.   Magnetic tape containing records formatted as shown
     in paragraph 5-80-50.

b.   A summary report of data by appropriation, OMB
     catalog code, and Region to support the obligations
     recorded on the magnetic tape provided to FARS.

D.   <u>Definitions</u>:

1.   <u>Influence Activity</u>. Influence activity is defined as
     Federal assistance which does not entail direct
     expenditures or transfer or loan of funds, but which may
     have an economic influence on a geographic area. Types of
     Assistance Codes "9" and "0" represent influence
     activities in the <u>Federal Outlays Report</u>, and are
     identified and listed separately in each <u>Report</u>.

2.   <u>Program</u>. The term "program" has a number of meanings
     within the Federal Government. In some cases, a program
     is the activity funded by a single Congressional
     appropriation. In order to avoid misunderstanding, the
     following restrictive definition for "program" will be
     used for the purposes of this reporting system:

          "A program is a single activity established through
          unique legislation and operated via grant, contract
          or loan for which one or more grantee types are
          eligible."

     Programs described under this definition will not
     necessarily coincide with the line items within the
     Federal budget. For example, a line item in the budget
     may break down into several programs.

5-80-40   SOURCE OF DATA

Financial and identifying data should be extracted from the OPDIVs
accounting data base. Transaction data keyed to a recipient entity
number will be expanded through the use of the CRS data base to
include the recipient name and geopolitical location. The following
explains the procedures needed to maintain the entity files:

A.   Each accounting system must use entity identification codes to
     identify recipients of "financial assistance" program funds and
     contracts. The Division of Financial Policy and Operations
     maintains and operates the consolidated CRS data base of all
     recipients with whom the Department conducts business. This data
     base contains the entity name and address, the standard entity
     number, geopolitical codes, and other entity identifying
     information. This central data base enables the OPDIVs to input
     financial data by the CRS number only, except for administrative

expenses and program funds not identified to a single recipient
which must be identified to the appropriate geopolitical area
according to the distribution of funds (see paragraph 5-80-50-
B).

B.   A recipient entity is the individual or the organization to whom
the program award is made, the receiver or beneficiary of an
award, contract or agreement. For purposes of these reports,
the recipient to be reported is the entity for whom funds were
obligated, not the payee which may be another identifiable
entity.

C.   Recipients identified "collectively" for programs such as:
survivors, retired beneficiaries or dependents; disabled
beneficiaries and/or dependents; enrollee or suppliers of
services; providers of services or intermediaries; disabled
miners and/or dependents; etc., and entities receiving
administrative expenses need not be maintained in the CRS data
base. OPDIVs can identify the funds going to these recipients
by the accounting classification as well as by the program code.
For these reports, transaction data need not be identified by an
entity number. Standard names to identify the "collective"
recipients will be added by the Division of Financial Policy and
Operations during the processing and merging of data.
Therefore, the OPDIVs are required to advise the Division of
Financial Policy and Operations of the standard name to be used
to identify the "collective" recipients.

D.   To gather the information needed to establish new entities in
the CRS data base, OPDIVs and Regions must comply with Chapter
10-51.

5-80-50   INPUT OF FINANCIAL DATA

A.   General Requirements.

1.   Data will be input to the FARS on a quarterly basis and
the obligations will be reported cumulatively, year-to-
date, i.e., October 1 of the current fiscal year to the
end of the quarter being reported. These obligations will
be "obligations incurred" during the current fiscal year
as determined on the same basis reported on the SF 133.
The input will be on a summarized transaction basis, i.e.,

the accounting transactions will be aggregated for each
recipient entity at the appropriation/program and
geographic location level. The base for geographic
distribution is the county or city of the recipient of the
obligation. The obligations shall be prepared for
independent cities, for other cities/places, and for
counties by state. In cases where distribution by county
and city is not readily available, statistical methods
will be used. These methods shall be documented within
each OPDIV and submitted to the Division of Financial
Policy and Operations. For the purpose of this report,
non-program costs will include salary and related items,
travel, equipment, supplies, auditing, service contracts,
etc. These obligations should be aggregated for each
geographic location. The FARS program code "000" will be
used to identify the non-program costs.

2.   Input of data will be a magnetic tape in the specified
      record format (see Exhibit 5-80-C). A "hard copy" listing
      with appropriation and program totals must accompany the
      magnetic tape submissions. This listing will show the
      number of records contained within the report in addition
      to the total dollars reported (see Exhibit 5-80-D).

3.   To facilitate the processing of these data the magnetic
      tape(s) will be created in the IBM 370 mode with standard
      labels, 9 track, 6250 BPI density, and blocked by 10.
      Only one tape should be submitted (consolidated tape)
      where practical.

      a.   Blocking Factor. The data portion of the file will
            contain 80 characters fixed-length records not to
            exceed 10 records per block.

      b.   Internal Tape Labels. The file header label should
            be standard for IBM 370 series.

      c.   External Tape Labels. Indicate Volume Serial Number
            and Data Set Name (DSN) on the outside surface of the
            tape reel.

4.   The basic level of reporting for each appropriation or
      fund is the program, for it is through the program that
      the true impact of the Federal effect on community life is
      best identified. Every effort should therefore be made to
      provide information by program.

B.   Required Report on Rationale for Proration Techniques.

       A portion of the Federal funds pass through State and local gov-
       ernment or some other intermediary before reaching the intended
       recipient, and feedback on final geographic distribution is not
       often adequate. In such cases the OPDIVs are to make every
       effort to have intermediaries improve their reporting
       capabilities in order that timely & accurate data can be
       included in the report. In cases where timely feedback is not
       available or actual report-ing is not practicable, reasonable
       statistical proration will be used to distribute obligations
       geographically. However, assur-ances must be made that the
       techniques used conform to the best statistical practices; and
       appropriate controls must be applied to avoid indicating an
       obligation in a city or county when, in fact, there was no such
       obligation in the location. Therefore, a description of the
       proration techniques used for each program or appropriation
       included in the report will be submitted in the following
       format:

       1.   Rationale.

            a.   Give the reason(s) why proration or estimation is
                 necessary.

            b.   Explain what efforts are underway to get actual data
                 or to improve the distribution.

       2.   Methodology.

            a.   Give the basis for proration (e.g. # school
                 children).

            b.   Give the geographic level at which proration is made
                 (e.g. State, city).

       Reports reflecting changes in statistical methodology are to be
       submitted with the submission of'the program obligation data.

C.   Codes for Data Input. The following codes related to the input
       format shown in Exhibit 5-80-C:

       1.   Basic Appropriation Symbol (cc: 1-4). The basic 4 digits
            of the appropriation or fund symbol must appear on the
            tape record with each input to the system. These codes are
            to be extracted from the Internal Machine Number (IMN)
            lookup table associated with the Common Accounting Number
            (CAN). Use the I.D. Number portion of the appropriation
            symbol. These codes will be validated against those
            published in the Appropriation/Program Library.

2.   Program Identification Codes (cc: 5-7). This 3 digit code
     identifies the substantive programs and the "non-programs"
     discussed in paragraph 5-80-30-B. Extract these codes
     from the IMN lookup table associated with the CAN. Use the
     FARS 3 digit code. These codes will be validated against
     those published in the Appropriation/Program Library. The
     code assigned to non-program obligations is "000."

3.   Document Identification (cc: 8-22. A 15 digit field has
     been provided a number that will adequately identify the
     document. The arrangement and sequence of the number may
     be at the discretion of the OPDIVs. It shall have no
     effect on the summarized transaction during the prepar-
     ation of the report covered in paragraph 5-80-50-A.l.

4.   Entity Number (cc: 22-34). As discussed in paragraph
     5-80-40, this number will be used to identify all
     individual and organization recipients receiving program
     funds. The standard entity number is a 12 position number
     composed of three elements: Identification Code Designa-
     tor (ICD),Entity Identification Number (EIN) and (SS#),
     and the Suffix. The ICD for an organization is 'T' and
     for an individual is "2", being nine (9) positions. There
     is no suffix for ICD "2"; the last two (2) positions
     should be left blank.

5.   Common Accounting Number (CAN) (cc: 35-42). An 8 digit
     field has been provided for a code that will adequately
     identify the FY CAN related to the transaction reported.
     It shall not have an effect on the summarized transaction
     during the preparation of the report covered in paragraph
     5-80-50-A.l.

6.   Blank (cc: 43-46).

7.   Geopolitical Codes (cc: 47-58). This multiple field will
     be used only for obligations going to entities identified
     collectively through the program title and entities
     receiving administrative expenses (obligations to
     individual recipients will be distributed centrally
     through use of the CRS data base). Obligations to the
     collective recipients receiving program funds will be
     identified to their physical location and codes can be
     extracted from the DHHS Locator file or other type of
     lookup table containing applicable geographic codes.
     Obligations of administrative expenses will be identified
     to the physical location of the Federal facility where the
     obligations were incurred, and geographical codes may be
     extracted from the IMN lookup table associated with the
     CAN. These codes will be validated against those published

in the DHHS Geographical Location Code book. They will be placed in the field as follows:

   a.   Continents of the World; and States and Outlying Areas of the U.S.(cc: 47-48).

   b.   Countries, Dependencies and Areas of Special Sovereignty; and Countries and County Equivalents of the U.S.(cc: 49-51).

   c.   Cities of the State or Country (cc: 52-55).

   d.   Congressional Districts of the U.S. (cc: 56-58).

8.   <u>Blank (cc: 59)</u>.

9.   <u>Federal/Non-Federal Code (cc: 60)</u>. This one digit code distinguishes between transactions with Federal and Non-Federal entities. The numeric "1" is used for Non-Federal entities and the numeric "2" is used for Federal entities.

10. <u>Obligations (cc: 61-71)</u>. This field will show the dollar amount (rounded to the nearest dollar) of obligations determined on the same basis as reported to OMB on Standard Form 133, Report on Budget Execution. <u>Cents will be omitted</u>. Negative obligations will <u>not</u> be reported in this field, but will be used in preparing the reconcilia-tion reports.

11. <u>Award Starting Date Month/Year (cc: 72-75)</u>.

12. <u>Award Ending Date Month/Year (cc: 76-791</u>.

13. <u>Operating Division Code (cc: 80)</u>. This is a code assigned to each OPDIV and the Office of the Secretary. It identifies the reporting component and is developed from the first digit of the Organization Code contained in the IMN (see Chapter 4-30).

Office of the Secretary	1
Health Resources and Services Administration	3
Social Security Administration	4
Health Care Financing Administration	5
Food and Drug Administration	6

National Institutes of Health	8
Center for Disease Control	9
Office of the Assistant Secretary for Health	A
Alcohol, Drug Abuse and Mental Health Administration	C

D.   Quality Control. To assure the accuracy of data elements
     included in the input data should be processed through edit
     routines prior to submission to the Division of Financial Policy
     and Operations. The appropriation/program codes, recipient
     identification numbers, and the geographic location codes are
     considered critical elements within this reporting system.
     Libraries that may be utilized to validate these data elements
     and the edit routines that are used within the FARS are
     available upon request. Use of these libraries and edit
     routines will facilitate the creation of the DHHS Financial Data
     Bank and the preparation of the reports discussed in paragraph
     5-80-80.

5-80-60   **RECONCILIATION**

H.   General.

     1.   The total of obligations by county and city reported shall
          be   reconciled to "Obligations Incurred" as defined in
          OMB Circulars A-11 and A-34, and as shown in line 8 of
          Standard Form 133. This reconciliation is separately
          required for each appropriation and fund and shall be
          included in hard copy form with each quarterly submission.
          The reconciliation must be signed by the official
          designated to coordinate the preparation of the forms and
          reports covered in this chapter (see paragraph 5-80-B.1).
          This reconciliation shall be in the format shown in
          Exhibit 5-80-E.

     2.   The principal reconciling items are -negative obligations
          and transactions within the Government. Negative
          obligations are not to be included in the reported data.
          Transactions within the Government will be recognized by
          input of a "2" in the Federal/Non Federal field. In order
          to maintain compatibility between reporting requirements,
          "within Government transactions" will be treated in the
          same manner as for the Treasury Department report, Report
          on Obligations, Standard Form 225.

B.   Responsibilities.

      1.   Operating Divisions and Division of Accounting Operations,
            DASF. The designated officials authorized to coordinate
            the preparation of the forms and reports covered in this
            chapter shall be responsible for the preparation of the
            Statement of Reconciliation (see Exhibit 5-80-E) for all
            obligations financed from monies appropriated to DHHS
            activities including obligations financed by funds
            transferred in from other Federal agencies. A separate
            statement shall be prepared for each appropriation as set
            forth in paragraph C below.

      2.   Regional Accounting System Staff. The RAS staff shall
            provide to each UPON by the 6th workday after the end of the
            quarter a statement identifying the amounts reported to
            FARS broken out by appropriation, OMB Catalog Number and
            Region. This statement will be accompanied by a
            certification of any difference between the amounts
            reported by RAS for FARS and data previously provided by
            RAS to the OPDIVs. The OPDIVs shall include the amounts
            reported by RAS on their Statement of Reconciliation in
            line 1C, "By Others."

C.   Statement of Reconciliation.

      Appropriation/Fund. Each appropriation and fund will be
      identified by the 13 digit code that is defined in OMB Circular
      A-11. This code with its related title is shown in the Federal
      budget and in Form 176, Appropriation Description (see paragraph
      5-80-30-B).

      Line 1. Total Reported by Geographic Location. These amounts
      represent the total obligations for the report and Shall be
      identified as follows:

            Line 1A. For Self. The amount reported in this line is
            based on obligations financed from monies appropriated to
            DHHS activities. This will also include obligations
            financed by funds transferred-in from other Federal
            agencies (i.e., Labor, Commerce and others). Obligations
            financed by funds transferred-out will be reported by the
            activity receiving such funds.

            Line 1B. For Others. The amount reported in this line
            will represent obligation based on funds transferred-in
            from another DHHS activity. Obligations based on funds
            transferred-in from another Federal agency is not included
            in this line.

Line 1C. By Others. The amount reported in this line
will represent obligations based on funds transferred-out
to another DHHS activity. This amount should be in
agreement with the "For Others" amounts shown in the
statements received from the DHHS activities to whom such
funds were transferred. This line will also include the
obligations reported for FARS by RAS as indicated in
paragraph 5-80-60-B.2 above.

Line 2. Obligations Incurred. Enter "Obligations Incurred" as
shown in ine 8 of the SF 133. (RAS staff shall show the
obligations that have been financed by the allowances issued by
the DHHS activities to the DHHS Regions).

Line 3. Variance. The amount in this line should be the
difference between lines 1 and 2.

Line 4. Adjustments. The amount in this line should equal
line 3. The adjustments may require separate identification of
transactions within the Government (to other Federal agencies),
exclusive of negative obligations and other nedessary
reconciling factors.

Line 5. Reconciled Amount. The amount in this line should
equal line 2.

Line 6. Remarks. This section should be used to identify the
DHHS activities and llar amounts that make up the obligations
shown in lines 1B and 1C. If necessary, this section could also
be used to further explain the adjustments shown in line 4.

D.   Submission of Reports.

      1.   The Statement of Reconciliation should be prepared in
            original and three (3) copies.

            a.   Original and one copy should be submitted with the
                  reports.

            b.   A copy should be forwarded to the DHHS activities
                  from whom appropriated funds,were received.

            c.   A copy for the originator's file.

5-80-70   SCHEDULES

All input required from the combined systems will be forwarded to:

>   Department of Health and Human Services
>   Division of Financial Policy and Operations
>   Financial operations Branch
>   Humphrey Building, Room 745-D.1
>   200 Independence Avenue S.W.
>   Washington, D.C. 20201

   Due dates are as follows:

Nature of Input	Due Dates.
Form 176, Appropriation Descriptions; Form 178, Program Data Definition.	Changes are submitted as they occur.
Magnetic Tapes and hard copy print-outs containing summarization of obligation data.	No later than 10 work days after the end of the quarterly reporting period, on a year-to date basis.

The year-end reports will be submitted to the Division of Financial
Policy and Operations on or before first work day of November.

5-80-80   OUTPUT of FARS/FAADS

Output of the data input to the automated system will be:

A.   Magnetic tape in the format prescribed by the Consolidated
     Federal Funds Report Act of 1982 and FAADS. This tape will be
     forwarded to OMB for inclusion in a Government-wide report of
     Federal Obligations by Geography. This tape will be generated
     on a quarterly basis. OMB will publish annually a Federal
     report entitled Consolidated Federal Funds Report. This report
     is derived from the quarterly FAADS tapes.

B.   Reports of FARS. The reports that are created from this system
     will be geared to the needs of DHHS management. The-basic
     reports that will be prepared and distributed to the OPDIVs,
     Regional Directors, and DHHS management officials are as
     follows:

1. <u>Financial Assistance by Geographic Area</u> (see Exhibit 5-80-F). This annual report published in ten volumes, one for each of the Department's ten Regions, provides Region and headquarters data on all of the Departmental domestic assistance programs. It identifies the recipient and the recipient's geographical location.

2. <u>Microfiche Reports</u>. These reports are prepared quarterly (subject to availability of funds) and distributed to the Regions to provide them the capability to retrieve data in response to inquiries received from the State and local government staffs within their respective areas.

   a. <u>Regional Comparisons by Program</u> (FAR MIC 2). This report shows regional summaries of each program with a national summary (see Exhibit 5-80-G).

   b. <u>DHHS Recipients within Programs by State</u> (FAR MIC 8). This report shows the recipient of the Department's funds by program within the State (see Exhibit 5-80-H).

   c. <u>Congressional District Report</u> (FAR MIC 9). This report shows recipients of the Department's funds within Congressional Districts of the U.S. (see Exhibit 5-80-1).

   d. <u>DHHS Programs by Location</u> (FAR MIC 10). This report lists the programs distributed within the State at city/county level (see Exhibit 5-80-J).

   e. <u>Grantees of DHHS Funds by State</u> (FAR MIC 11). This report lists the recipients in alphabetical order within State. It further identifies the program funds received (see Exhibit 5-80-K).

C. <u>Others</u>. This report is prepared for central use and is available upon written request.

1. <u>Summary of State within Program</u>. This report is prepared in hard copy format. It provides summarized totals for each State within a program. The OMB Catalog code and the program titles are shown (see Exhibit 5-80-L).

FORM 176, APPROPRIATION DESCRIPTIONS

CONSOLIDATED FEDERAL FUNDS REPORT ACT OF 1982 (PAGE 1)

AND

APPROPRIATION DESCRIPTIONS INSTRUCTIONS (PAGE 2)

NOT AVAILABLE IN ELECTRONIC FORMAT

FORM 178, PROGRAM DATA DEFINITION

CONSOLIDATED FEDERAL FUNDS REPORT ACT OF 1982

NOT AVAILABLE IN ELECTRONIC FORMAT

FARS RECORD LAYOUT

File Name: FARS BASIC DATA   **Record Name:**_____

Field Number	Record Position	Field Length	Field Name	Mode	Remarks
1	1-4	4	Appropriation Symbol	N	
2	5-7	3	Program Code	N	
3	8-27	20	Grant I.D. Code	A/N	Grant Award. PMS Award; Oblig. Doc #
4	28-39	12	Recipient Code	A/N	EIN
5	40-43	4	Fiscal Year	N	
6	44-50	7	Common Accounting Number	A/N	
7	51	1	Blank		Unassigned
8	52-53	2	State Code	N	
9	54-56	3	County Code	N	
10	57-60	4	City Code	N	
11	61-63	3	Congressional District	N	
12	64	1	Blank		Unassigned
13	65	1	Government/Non-Government	A	
14	66-80	15	Obligation Amount	N	*
15	81-88	8	Award Start Date	N	YYYY/MM/DD
16	89-96	8	Award Ending Date	N	YYYY/MM/DD
17	97	1	OPDIV Code	A/N	
18	98-100	3	Blank		Unassigned

*   This field will show the dollar amount (rounded to the nearest dollar) of obligations determined on the same basis as reported to OMB on Standard Form 133, Report on Budget Execution. Cents will be omitted. Negative obligations will not be reported in this field, but will be used in preparing the reconciliation reports The field length is 15 positions to allow for future expansion.

SUMMARY OBLIGATIONS

SUMMARY OF OBLIGATIONS AS OF _____ 30, 1974
BY APPROPRIATION AND PROGRAM

APPROPRIATION	PROGRAM	OUTLAYS (OBLIGATIONS) FISCAL YEAR TO DATE
0508	746	$ 650,000,000
0508	753	30,851,495
TOTAL 0508		$ 680,851,495
0576	748	$ 90,000,000
TOTAL 0576		$ 90,000,000
0581	707	$ 47,421, 415
0581	714	5,874,993, 887
0581	724	47,486, 253
0581	754	1,520,840, 873
0581	761	4,881, 825, 202
TOTAL 0581		$ 12, 372,567, 630
8007	000	$ 844,968
8007	747	69,713,174
TOTAL 8007		$ 70,558,142
GRAND TOTAL		$ 13, 213,977,267

_____
(Name and Title)

_____

_____
(Date)

                    STATEMENT OF RECONCILIATION

Appropriation/Fund_____   _____
                    (13 3igit Code)   (Title)
1.   Total Reported by Geographic Location

          A.   For Self: $ _____
          B.
          B.   For Others: $ _____

          C.   By Others: $ _____

                                              $ _____

2.   Total "0bligations Incurred" (As
      reported an the Report an Budget
      Execution, SP 133, to the Office
      of Management and Budget for the
      Appropriation and reporting period.) $ _____

3.   Variance $ _____

4.   Adjustments - Plus or Minus (specify)

                          $ _____

                          $ _____

                          $ _____
                                              $ _____

5.   Reconciled Amount $ _____

6.   Remarks: (if required, attach additional pages.)

Period Covered by this report: _____

                          _____
                                (Name and Title)

                          _____

                          _____
                                (Date)

SAMPLE PAGE FROM ANNUAL REPORT ON THE FINANCIAL

ASSISTANCE BY GEOGRAPHIC AREA WHICH IDENTIFIES

RECIPIENT AND RECIPIENT'S GEOGRAPHICAL LOCATION.

(NOT AVAILABLE IN ELECTRONIC FORMAT)

SAMPLE PAGE FROM QUARTERLY REGIONAL

COMPARISONS BY PROGRAM REPORT

(FAR MIC 2)

**(REGIONAL SUMMARIES OF EACH PROGRAM
WITH NATIONAL SUMMARY)**

(NOT AVAILABLE IN ELECTRONIC FORMAT)

SAMPLE PAGE FROM QUARTERLY DHHS RECIPIENTS

WITHIN PROGRAMS BY STATE REPORT

(FAR MIC 8)

(NOT AVAILABLE IN ELECTRONIC FORMAT)

SAMPLE PAGE FROM QUARTERLY

CONGRESSIONAL DISTRICT REPORT

(FAR MIC 9)

(NOT AVAILABLE IN ELECTRONIC FORMAT)

SAMPLE PAGE FROM QUARTERLY

DHHS PROGRAMS BY LOCATION REPORT

(FAR MIC 10)

(NOT AVAILABLE IN ELECTRONIC FORMAT)

SAMPLE PAGE FROM QUARTERLY

GRANTEES OF DHHS FUNDS BY STATE REPORT

(FAR MIC 11)

(NOT AVAILABLE IN ELECTRONIC FORMAT)

SAMPLE PAGE FROM SUMMARY

OF STATE WITHIN PROGRAM REPORT

(NOT AVAILABLE IN ELECTRONIC FORMAT)